

C O P Y

145

100-31

1951

January 19

NEW HAMPSHIRE LAW LIBRARY

SEP 03 1998

CONCORD, N.H.

Mr. Scott S. McIntire, Director  
Tobacco Products Tax Division  
4 Park Street  
Concord, New Hampshire

Dear Sir:

You have inquired whether the provisions of the Unfair Sales Act apply in respect to cigarettes sold to the State Hospital for paucals at its contract. It is understood that such cigarettes are sold to inmates, employees and others who may wish to buy.

The question arises because of the provision contained in section 3 of the Revised Laws, chapter 281, which exempts from the operation of the Unfair Sales Act "merchandise which is sold on contract to any department, board or commission of the state or of any political subdivision thereof, or to any institution maintained thereby".

It is clear from quoted material that the criterion of exemption is the status of the buyer. If, in this case, the State Hospital or one of its divisions is the buyer, and if the merchandise is sold on contract, it comes clearly within the terms of the exemption. In such case I am of the opinion that the Unfair Sales Act does not apply to the cigarettes in question.

Very truly yours,

Cordon H. Tiffany  
Attorney General